The Honorable Thomas S. Zilly 1 2 3 4 5 6 7 8 IN THE UNITED STATES DISTRICT COURT FOR THE 9 WESTERN DISTRICT OF WASHINGTON AT SEATTLE 10 11 UNITED STATES OF AMERICA, Case No. 2:19-cv-01285-TSZ 12 Plaintiff, 13 v. 14 AMENDED JUDGMENT WILLIAM A. TACKER, JR.; JAMI L. 15 TACKER; AMERICAN GENERAL FINANCIAL SERVICES, INC.; PORTFOLIO 16 RECOVERY ASSOCIATES, LLC; ACCOUNTS RECEIVABLE, INC.; EQUABLE 17 ASCENT FINANCIAL, LLC; CACH, LLC; MIDLAND FUNDING, LLC; BENEFICIAL 18 WASHINGTON, INC.; BANK OF AMERICA, N.A.; THE BANK OF NEW YORK MELLON 19 AS TRUSTEE FOR CWABS, INC. ASSET-BACKED CERTIFICATES, SERIES 2007-2; STATE OF WASHINGTON; and KING 20 COUNTY, 21 22 Defendants. 23

On December 9, 2020, the Court entered a partial judgment, docket no. 66, in favor of the United States of America and against defendants William A. Tacker, Jr. and Jami L. Tacker. On January 6, 2021, the Court entered default judgment, docket no. 68, in favor of the United States of America and against all other defendants. On April 5, 2021, the United States of America, William A. Tacker Jr., and Jami L. Tacker filed a Joint Motion to Amend Judgment, docket no. 69, indicating that on the table in Paragraph 3 of the partial judgment, docket no. 66, the taxable years for the § 6721 assessments were incorrectly identified as 2013–2015, and they should have been listed as 2010–2012. It is hereby ORDERED and ADJUDGED as follows:

- 1. Judgment is entered in favor of the United States of America and against William A. Tacker and Jami L. Tacker. Default judgment having already been entered with respect to all other claims and parties, this Amended Judgment constitutes a final judgment within the meaning of Federal Rule of Civil Procedure 58 as to all remaining claims and parties, and no certification pursuant to Federal Rule of Civil Procedure 54(b) is required.
- 2. William A. Tacker Jr., and Jami L. Tacker are jointly and severally indebted to the United States in the amount of \$157,601.24, as of December 31, 2020, for federal income tax assessments (Forms 1040) for tax years 2008 through 2015. Interest shall continue to accrue on this amount as permitted under 26 U.S.C §§ 6601, 6621, 28 U.S.C § 1961(c)(1), as well as other statutory additions as provided by law from December 31, 2020, until paid.
- 3. William A. Tacker, Jr. is indebted to the United States in the amount of \$430,550.04, as of December 31, 2020, for federal employment tax assessments, (Forms 941) federal unemployment tax assessments (Forms 940), and Penalties for Intentional Disregard

assessments pursuant to 26 U.S.C § 6721 for tax periods ending March 31, 2006 through March 31, 2016, as follows:

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3	Period	Type of Assessment	Amount due as of December 31, 2020
5	200603	941	\$18,923.66
4	200606	941	\$19,054.45
•	200609	941	\$16,251.31
5	200612	941	\$21,805.44
	200703	941	\$21,905.44
6	200706	941	\$21,101.51
	200709	941	\$21,106.39
7	200712	941	\$25,509.46
	200803	941	\$19,409.84
8	200806	941	\$19,367.46
	200809	941	\$18,515.84
9	200809	941	\$11,864.84
	200903	941	\$9,759.59
10	200906	941	\$12,720.81
11	200909	941	\$16,061.87
	200912	941	\$9,614.99
12	201003	941	\$9,307.97
	201006	941	\$6,986.09
13	201009	941	\$8,907.23
	201012	941	\$4,259.00
14	201103	941	\$4,580.83
14	201112	941	\$5,763.29
15	201203	941	\$6,803.02
	201206	941	\$3,283.85
16	201212	941	\$327.60
10	201303	941	\$1,791.24
17	201406	941	\$6,658.15
- ,	201412	941	\$8,556.23
18	201503	941	\$13,072.81
	201506	941	\$11,471.28
19	201509	941	\$10,023.08
	201512	941	\$6,432.90
20	201603	941	\$6,391.50
21	2006	940	\$436.08
	2007	940	\$333.16
22	2008	940	\$344.14
	2009	940	\$313.65
23	2010	940	\$615.60
	2011	940	\$114.54

Period	Type of Assessment	Amount due as of December 31, 2020
2012	940	\$3,263.49
2010	§ 6721	\$8,314.48
2011	§ 6721	\$6,955.71
2012	§ 6721	\$12,248.71
Total		\$430,550.04

Interest shall continue to accrue on this amount as permitted under 26 U.S.C §§ 6601, 6621, 28 U.S.C § 1961(c)(1), as well as other statutory additions as provided by law from December 31, 2020, until paid.

4. The United States holds valid federal tax liens against all property and rights to property belonging to William A. Tacker, Jr. and Jami L. Tacker, including, but not limited to, their rights to the Subject Property of this action, commonly referred to as 15303 216th Ave. NE, Woodinville, WA 98077 and legally described as:

Lot 4, King County Short Plat No. 277080, Recorded Under Recording No. 7706151091, in King County, Washington. Parcel No. 162606-9134-06

("Subject Property").

- 5. The United States is entitled to foreclose its federal tax liens against the Subject Property.
- 6. In the event that William A. Tacker, Jr. and Jami L. Tacker fail to sell or refinance the Subject Property on or before June 1, 2021, the United States will be allowed to submit a Proposed Order of Foreclosure and Judicial Sale, consistent with this Order, and the Stipulation between the United States, Accounts Receivable, Inc., The Bank of New York Mellon as Trustee for CWABS, Inc. Asset-Backed Certificates, Series 2007-2, and King County, which was approved by the Court on March 6, 2020. Dkt. No. 55.
- 7. The parties shall bear their own respective costs related to this litigation including attorney's fees.

8. The Clerk is DIRECTED to send a copy of this Amended Judgment to all counsel 1 2 of record. 3 IT IS SO ORDERED. Dated this 7th day of April, 2021. 4 5 I homes & Felle 6 Thomas S. Zilly United States District Judge 7 8 Respectfully submitted by, 9 DAVID A. HUBBERT Acting Assistant Attorney General 10 /s/ Rika Valdman 11 Rika Valdman Isaac M. Hoenig 12 Trial Attorneys, Tax Division U.S. Department of Justice 13 P.O. Box 683 Washington, D.C. 20044-0683 14 Telephone: 202-514-6056 (Valdman) 202-307-5968 (Hoenig) 15 Fax: 202-307-0054 rika.valdman@usdoj.gov 16 issac.m.hoenig@usdoj.gov Attorneys for the United States of America 17 /s/ John A. Sterbick 18 John A. Sterbick 1010 South I Street 19 Tacoma, WA 98405 Telephone: 253-383-0140 20 Fax: 253-383-6352 jsterbick@sterbick.com 21 Attorney for William A. Tacker, Jr. and Jami L. Tacker 22 23